STATUTES AFFECTED IN ONE YEAR

OR LESS

Statutes Affected in One Year or Less

84. ACT OF FEB. 25, 1944, (58 STAT. 21, 66). Section 307 (B) (2) Makes certain amendments to sections 2700 (B) (1), 3407, and 3442 of the Internal Revenue Code "applicable to sales made on or after the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war." Section 307 (B) (5) provides that Sections 3469 (F) (1) and 3475 (B) of the Internal Revenue Code, exempting from tax amounts paid by or to the War Shipping Administration for transportation of property by water, is to be applicable for a period "ending on the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war," Section 307 (B) (6) provides that "for the purposes of this subsection the term 'date of the termination of hostilities in the present war' means the date proclaimed by the President as the date of such termination, or the date specified in a concurrent resolution of the two houses of Congress as the date of such termination, whichever is the earlier."

Section 307 (C) (58 Stat. 21, 66) authorizes the Secretary of the Treasury to grant exemption from taxes imposed by chapters 19, 29, or 30, of the Internal Revenue Code, where the benefit of the exemption will accrue to the United States, such exemption not to be "applicable to any contract entered into on or after the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war."

Section 309 (B) (58 Stat. 21, 68) provides that the drawback on distilled spirits under the Internal Revenue Code (Sec. 3250 (1) (5), is increased from $3.75 to $6 a proof gallon for period "ending on the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war."

35. Internal Revenue Code, Sections 1650-1655. War Tax Rates. Section 1650 fixes rates which are to end "on the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war." Section 1651 fixes other rates, which by Section 1654 are not to "apply with respect to any period commencing on or after the first day of the first month which begins six months or more after the date of the termination of hostilities in the present war." Sec-

July after the termination of hostilities in the present war as determined by proclamation of the President or concurrent resolution of the Congress."

41. Act of July 3, 1945, Section 803 (Public Law 124, 79th Cong., 1st Sess.). Appropriation made for training of defense workers not to be available for obligation "for a period longer than sixty days after cessation of hostilities in the present war."

42. Act of Feb. 26, 1944, (Ch. 65 (58 Stat. 100-104)). Protection of fur seals and sea otter in waters of North Pacific Ocean. Provides that "the provisions of this act which implement the provisional fur-seal agreement of 1942 concluded between the United States of America and Canada shall remain in effect only for the duration of the present hostilities and twelve months thereafter unless either the Government of the United States of America or the Government of Canada enacts legislation contrary thereto, or until twelve months after either Government shall have notified the other Government of its intention to terminate the agreement."

43. Acts of April 29, 1943, (Ch 82, Sec. 5 (F), 57 Stat. 72) and Feb. 14, 1944, (Ch. 16, Sec. 5 (F), 58 Stat. 15; 50 U.S.C., Supp. IV, App. 1355); Amended by Act of April 25, 1945, (Ch. 95, 59 Stat. 80, Public Law 40, 79th Cong., 1st Sess.). Excludes income "prior to the seventh calendar month occurring after the termination of hostilities in the present war, as proclaimed by the President," from agricultural labor and nursing in considering State payments of old-age assistance.

tion 1655 defines "date of the termination of hostilities in the present war" to mean "the date proclaimed by the President as the date of such termination, or the date specified in a concurrent resolution of the two Houses of Congress as the date of such termination, whichever is earlier.

Insurance Is Discussed

36. Act of March 23, 1943 (57 Stat. 41; 38 U. S. C. 512). Provision for renewal of Government life insurance by any person other than the insured or his duly authorized agent "shall be effective until the termination of hostilities as proclaimed by the President or as determined by joint resolution of the Congress, and for three months thereafter."

37. Act of Sept. 17, 1944 (Ch. 411, Sec. 5, 58 Stat. 733; 39 U. S. C., Supp IV, 386, note). An act to increase the rates for registered mail receipts "shall cease to be in effect on and after the first day of the first month which begins at least six months after the termination of hostilities in the present war."

38. Act of July 6, 1945 (Ch. 274, Sec. 20, 59 Stat. 459; Public Law 134, Seventy-ninth Congress, First Sess.). Compensatory time or overtime pay provided for Saturday service, for certain postmasters and postal service employes "during the period of hostilities with Japan and for not more than thirty days thereafter."

39. Act of March 4, 1925 (Ch. 536, Sec. 22, 43 Stat. 1276-1277), as amended by Public Law 1, Seventy-ninth Congress, Feb. 13, 1945. Limitation on personnel of Naval Reserve Officers Training Corps "until the expiration of one year after the cessation of hostilities in the present war as declared by the President or by concurrent resolution of Congress."

40. Act of May 3, 1943, (Ch. 91, 57 Stat. 74). To permit the suspension of annual assessment work on mining claims held by location. Expires "on the 1st of